

ANGUS COUNCIL

STRATEGIC POLICY COMMITTEE – 26 October 2004  
AUDIT SUB-COMMITTEE – 26 October 2004

INTERNAL AUDIT ANNUAL CORPORATE GOVERNANCE REPORT 2003-04

REPORT BY DIRECTOR OF FINANCE

**ABSTRACT**

This report presents the report of the annual internal audit of the Local Code of Corporate Governance

**1. RECOMMENDATIONS**

It is recommended that the Strategic Policy Committee and the Audit Sub-committee

- a) note the contents of the report
- b) provide any commentary considered appropriate at this time
- c) note the Chief Internal Auditor will follow up the report action plan and bring back the results to a future Audit Sub-committee.

**2. INTRODUCTION**

Report 801/04 to the Strategic Policy Committee of 22 June 2004 presented the Chief Internal Auditor's assurance statement for 2003-04 and indicated that the full corporate governance internal audit report would be placed before a future meeting of the committee. Attached at [appendix I](#) is a copy of the annual report for 2003-04 which has been agreed by Officers.

**3 SUMMARY RESULTS**

The report provides the detailed findings of the audit work conducted and provides the background to the Chief Internal Auditors assurance opinion presented in report 810/04. The report considers a number of strands of governance and makes recommendations in relation to the embedded risk management process and further developments of matters related to the Local Code. The report also considered the Standards of Conduct element of the Local Code in more detail and concluded that the procedures the Council had implemented were strong in this area.

Overall the report concluded that while there were still areas to be completed for full code compliance, the building blocks upon which the governance arrangements were based are sound.

A SMART action plan to take forward the recommendations was fully agreed by management.

**4. FINANCIAL IMPLICATIONS**

There are no financial implications arising from this report.

**5. HUMAN RIGHTS IMPLICATIONS**

There are no human rights implications arising from this report.

**8. CONSULTATION**

The Chief Executive and Director of Law and Administration have been consulted in the preparation of this report.

David S Sawers  
Director of Finance

NOTE: No background papers, as defined by Sections 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.

JW 28/9/04

